

State Controller

Analyst: Freeman

Historical Summary

OPERATING BUDGET	FY 2004 Total App	FY 2004 Actual	FY 2005 Approp	FY 2006 Request	FY 2006 Gov Rec
BY PROGRAM					
Administration	461,500	446,900	460,100	489,500	480,000
Statewide Accounting	2,572,100	2,510,200	2,612,300	2,823,300	2,690,400
Statewide Payroll	2,022,000	2,018,700	2,041,000	2,233,300	2,107,100
Computer Center	7,565,000	6,302,200	5,957,200	6,398,700	6,188,800
Total:	12,620,600	11,278,000	11,070,600	11,944,800	11,466,300
BY FUND CATEGORY					
General	5,046,900	4,973,500	5,113,400	5,546,100	5,277,500
Dedicated	7,573,700	6,304,500	5,957,200	6,398,700	6,188,800
Total:	12,620,600	11,278,000	11,070,600	11,944,800	11,466,300
Percent Change:		(10.6%)	(1.8%)	7.9%	3.6%
BY OBJECT OF EXPENDITURE					
Personnel Costs	7,060,900	5,781,200	6,748,500	0	0
Operating Expenditures	5,236,800	4,737,300	4,322,100	0	0
Capital Outlay	322,900	759,500	0	0	0
Lump Sum	0	0	0	11,944,800	11,466,300
Total:	12,620,600	11,278,000	11,070,600	11,944,800	11,466,300
Full-Time Positions (FTP)	101.85	100.85	101.85	101.85	101.85

Department Description

The State Controller is one of seven statewide elected officials in Idaho. The State Controller's Office of the following four divisions: (1) Administration; (2) Statewide Accounting; (3) Statewide Payroll; and (4) the Computer Center.

The Division of Administration includes the State Controller and central support employees.

The Division of Statewide Accounting is responsible for maintaining the state's accounting system, referred to as STARS (STatewide Accounting and Reporting System), and preparing statewide and agency-specific financial reports.

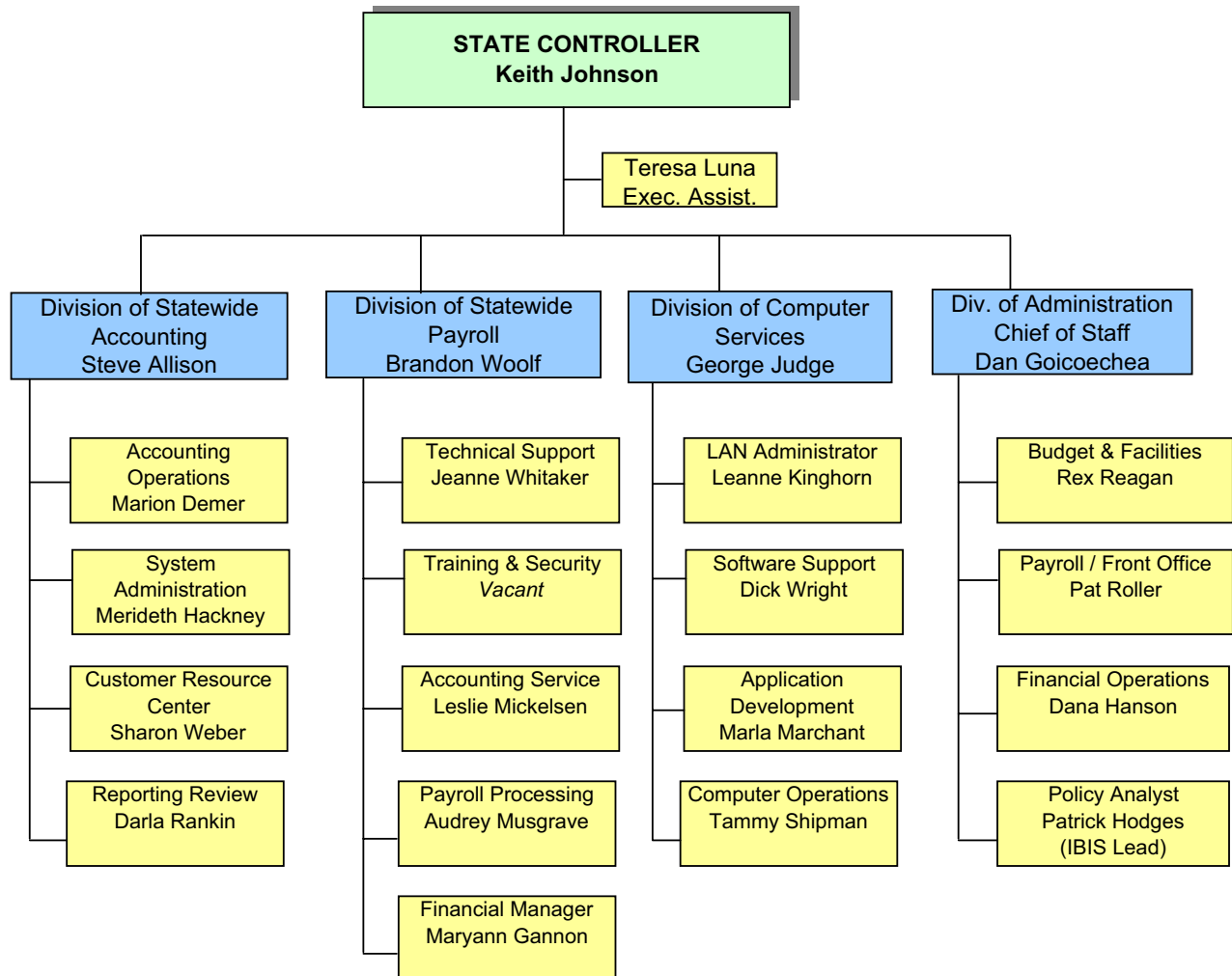
The Division of Statewide Payroll is responsible for paying and keeping personnel and payroll records for over 24,000 state employees on a bi-weekly basis. It accomplishes this through the Employee Information System (EIS), which consists of three major components: 1) Position Control; 2) Personnel; and 3) Payroll. The division is also responsible for all garnishment processing, tax reporting, interfacing with the Division of Statewide Accounting, and electronic fund transfers with major vendors associated with the payroll system.

The Computer Center maintains the state's central computer, and provides information technology services to all user state agencies.

[Statutory Authority: Idaho Code 67-1001 et seq.]

State Controller Agency Profile

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Sources of Funds

**FY 2005
Original**

General Funds (0001): individual income tax, corporate income tax, sales tax, cigarette tax, beer tax, wine tax, liquor surcharge, kilowatt hour tax, mine license tax, Treasurer's interest on investments of certain idle state funds, court fees and fines, insurance premium tax, sale of alcoholic beverage licenses, unclaimed property, articles of incorporation and uniform commercial code filing fees, estate and transfer tax, and other miscellaneous sources from various agency receipts.

The State Controller's General Fund appropriation is billed to state agencies pursuant to the Statewide Cost Allocation Plan (Idaho Code §67-3531). This allows the General Fund to recover a fair portion of the cost of the State Controller's General Fund appropriation from all state agencies, including those that are funded entirely or in part with dedicated and federal funds.

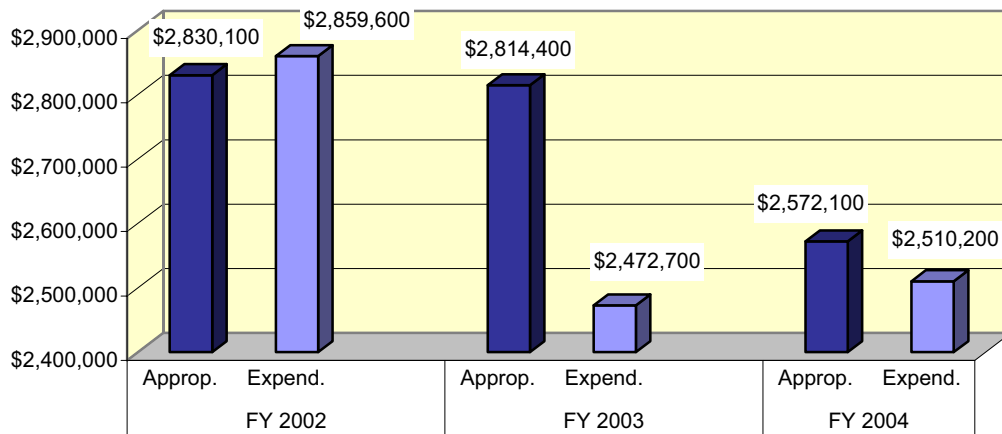
\$5,113,400

Data Processing Services (0480): Fees collected from state agencies that use the Computer Center's mainframe or programming services.

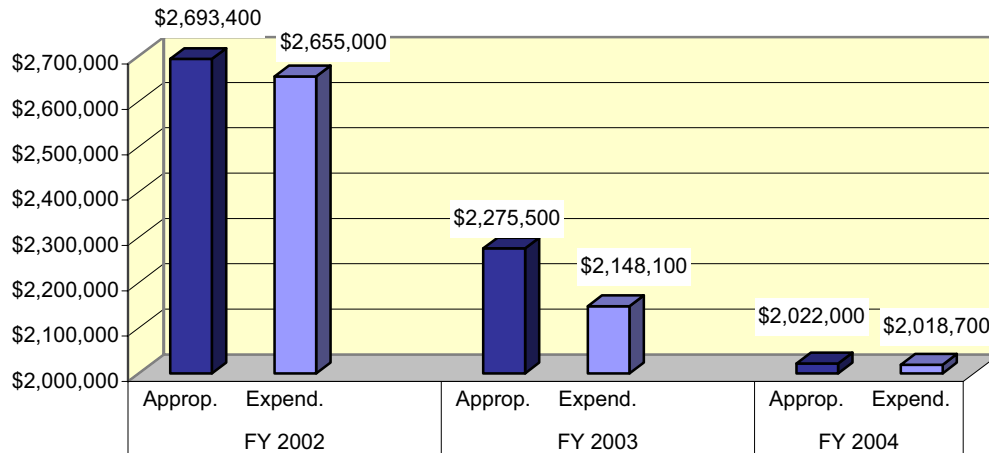
\$5,957,200
\$11,070,600

Total Appropriations & Actual Expenditures for FY 2002 - 2004

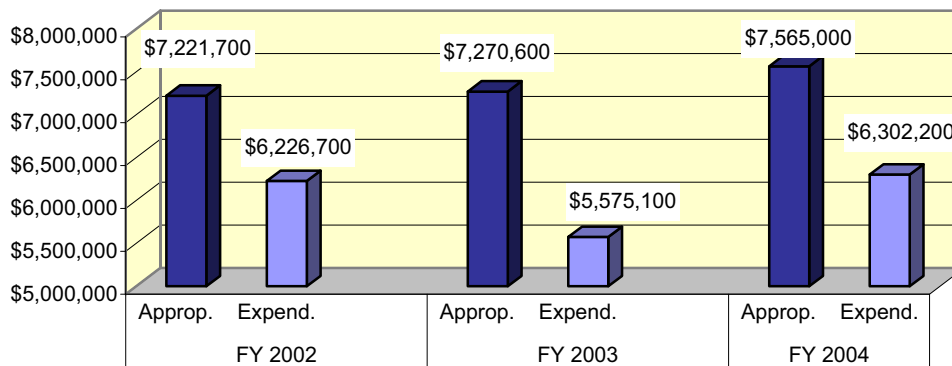
Statewide Accounting - General Funds



Statewide Payroll - General Funds



Computer Center - Dedicated Funds



State Controller

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Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2005 Original Appropriation	101.85	5,113,400	11,070,600	101.85	5,113,400	11,070,600
Reappropriations	0.00	56,900	1,319,700	0.00	56,900	1,319,700
HB 805 One-time 1% Salary Increase	0.00	23,500	55,000	0.00	23,500	55,000
1. Business Intelligence	0.00	0	0	0.00	0	666,000
Governor's Rescission	0.00	0	0	0.00	(4,300)	(5,900)
FY 2005 Total Appropriation	101.85	5,193,800	12,445,300	101.85	5,189,500	13,105,400
Non-Cognizable Funds and Transfers	0.00	0	0	0.00	0	0
FY 2005 Estimated Expenditures	101.85	5,193,800	12,445,300	101.85	5,189,500	13,105,400
Removal of One-Time Expenditures	0.00	(80,400)	(1,374,700)	0.00	(78,400)	(2,037,100)
Base Adjustments	0.00	0	0	0.00	2,300	2,300
FY 2006 Base	101.85	5,113,400	11,070,600	101.85	5,113,400	11,070,600
Benefit Costs	0.00	44,600	96,800	0.00	34,500	74,900
Inflationary Adjustments	0.00	26,600	49,700	0.00	0	0
Replacement Items	0.00	31,900	61,800	0.00	0	29,900
Nonstandard Adjustments	0.00	(1,500)	(1,400)	0.00	(1,500)	(1,400)
Change in Employee Compensation	0.00	25,300	58,200	0.00	25,300	58,200
27th Payroll	0.00	105,800	234,100	0.00	105,800	234,100
FY 2006 Program Maintenance	101.85	5,346,100	11,569,800	101.85	5,277,500	11,466,300
1. Payroll System Programming	0.00	100,000	100,000	0.00	0	0
2. Business Intelligence	0.00	100,000	100,000	0.00	0	0
3. Business Continuity	0.00	0	175,000	0.00	0	0
Lump Sum & Carryover	0.00	0	0	0.00	0	0
FY 2006 Total	101.85	5,546,100	11,944,800	101.85	5,277,500	11,466,300
Change from Original Appropriation	0.00	432,700	874,200	0.00	164,100	395,700
% Change from Original Appropriation		8.5%	7.9%		3.2%	3.6%

State Controller

Analyst: Freeman

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	101.85	5,113,400	5,957,200	0	11,070,600
Reappropriations					
Agency Request	0.00	56,900	1,262,800	0	1,319,700
Governor's Recommendation	0.00	56,900	1,262,800	0	1,319,700
HB 805 One-time 1% Salary Increase					
Agency Request	0.00	23,500	31,500	0	55,000
Governor's Recommendation	0.00	23,500	31,500	0	55,000
1. Business Intelligence					
Agency Request	0.00	0	0	0	0
<i>This FY 2005 supplemental would provide spending authority for funds obtained from state agencies for development of a Data Warehouse and Business Intelligence system.</i>					
Governor's Recommendation	0.00	0	666,000	0	666,000
Governor's Rescission					
Agency Request	0.00	0	0	0	0
<i>The Governor recommends removal of funds not needed to implement HB 805. In addition, the Governor recommends removal of risk management funding in excess of needs calculated by the Department of Administration.</i>					
Governor's Recommendation	0.00	(4,300)	(1,600)	0	(5,900)
FY 2005 Total Appropriation					
Agency Request	101.85	5,193,800	7,251,500	0	12,445,300
Governor's Recommendation	101.85	5,189,500	7,915,900	0	13,105,400
Non-Cognizable Funds and Transfers					
Reflects transfer of \$400 from Statewide Accounting to Administration and FTP adjustments within programs.					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0
FY 2005 Estimated Expenditures					
Agency Request	101.85	5,193,800	7,251,500	0	12,445,300
Governor's Recommendation	101.85	5,189,500	7,915,900	0	13,105,400
Removal of One-Time Expenditures					
Reflects removal of funding for one-time salary increase and carryover authority.					
Agency Request	0.00	(80,400)	(1,294,300)	0	(1,374,700)
Governor's Recommendation	0.00	(78,400)	(1,958,700)	0	(2,037,100)
Base Adjustments					
Agency Request	0.00	0	0	0	0
<i>Restore risk management rescission to the base.</i>					
Governor's Recommendation	0.00	2,300	0	0	2,300
FY 2006 Base					
Agency Request	101.85	5,113,400	5,957,200	0	11,070,600
Governor's Recommendation	101.85	5,113,400	5,957,200	0	11,070,600

State Controller

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Benefit Costs					
Includes the employer-paid portion of estimated changes in employee benefit costs. The two biggest factors are health insurance rates and retirement rates. Health insurance is projected to increase by 9.7% or \$632 per position. Retirement rates are scheduled to increase by 5.9% from 10.39% to 11% of salary for regular employees. Other benefit changes include a reduction in unemployment insurance rates and an increase in workers compensation rates.					
Agency Request	0.00	44,600	52,200	0	96,800
<i>The Governor does not recommend increases related to changes in the Public Employee Retirement System.</i>					
Governor's Recommendation	0.00	34,500	40,400	0	74,900
Inflationary Adjustments					
Includes a general inflationary increase of 1.3% in operating expenditures.					
Agency Request	0.00	26,600	23,100	0	49,700
<i>The Governor recommends no increase for general inflation.</i>					
Governor's Recommendation	0.00	0	0	0	0
Replacement Items					
Administration: 4 PCs (\$6,800), 1 LAN laser printer (\$1,000)					
Statewide Accounting: 7 PCs (\$11,900), 1 LAN laser printer (\$1,000)					
Statewide Payroll: 6 PCs (\$10,200), 1 LAN laser printer (\$1,000)					
Computer Service Center: 17 PCs (\$28,900), 1 LAN laser printer (\$1,000)					
Agency Request	0.00	31,900	29,900	0	61,800
<i>The Governor recommends funding replacement capital outlay in the Computer Service Center (dedicated funds).</i>					
Governor's Recommendation	0.00	0	29,900	0	29,900
Nonstandard Adjustments					
The Statewide Cost Allocation Plan assesses state agencies for their actual use of State Controller and State Treasurer services. Also included are changes in property and casualty insurance premiums by the Department of Administration.					
Agency Request	0.00	(1,500)	100	0	(1,400)
Governor's Recommendation	0.00	(1,500)	100	0	(1,400)
Change in Employee Compensation					
Reflects the cost of a 1% salary increase for permanent positions.					
Agency Request	0.00	25,300	32,900	0	58,200
<i>The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.</i>					
Governor's Recommendation	0.00	25,300	32,900	0	58,200
27th Payroll					
Reflects the cost of one additional payroll in fiscal year 2006. This happens every eleven or twelve years because there are 364 days in 26 payperiods but a year has 365.242 days.					
Agency Request	0.00	105,800	128,300	0	234,100
Governor's Recommendation	0.00	105,800	128,300	0	234,100
FY 2006 Program Maintenance					
Agency Request	101.85	5,346,100	6,223,700	0	11,569,800
Governor's Recommendation	101.85	5,277,500	6,188,800	0	11,466,300

State Controller

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Payroll System Programming					Statewide Payroll
This enhancement would provide funding to complete the I-Time/IPOPS project begun by the State Controller's Office (SCO) several years ago. This funding will allow the SCO to continue the development of an internet-based time entry system for the state. Specifically, this will enable the completion of the third phase of the project (e.g. perform mass pay rate changes and other time saving measures) and enable employee self-service.					
Agency Request	0.00	100,000	0	0	100,000
<i>The Governor did not choose to make a recommendation on enhancements for this Executive Branch elected official.</i>					
Governor's Recommendation	0.00	0	0	0	0
2. Business Intelligence					Statewide Accounting
In the closing months of fiscal year 2004, the State Controller's Office (SCO) entered into a multi-agency agreement with 25 agencies to purchase the goods and services necessary for a data warehouse/business intelligence system. The participating agencies, together with SCO, contributed \$660,000 in one-time funds (General and dedicated) towards this Idaho Business Intelligence Solution (IBIS) project. This enhancement would provide funding for the purchase of what is known in the industry as Extraction, Transformation and Load (ETL) software. This software extracts data from STARS and EIS, transforms or cleans up the data, and then loads the data to a target data warehouse. The full cost of this ETL software is approximately \$200,000, but the difference in cost will be covered by what had been earmarked for software in the original \$660,000. A portion of the cost of this enhancement and subsequent maintenance costs of the IBIS system will be recovered via the Statewide Cost Allocation Plan, thereby reducing the total impact to the General Fund.					
Agency Request	0.00	100,000	0	0	100,000
<i>The Governor did not choose to make a recommendation on enhancements for this Executive Branch elected official.</i>					
Governor's Recommendation	0.00	0	0	0	0
3. Business Continuity					Computer Center
The strategic purpose of this request is to implement a Business Continuity plan in place of a Disaster Recovery plan. Practically, this entails \$151,000 in one-time funding for the purchase of hardware (servers, router, tape drive) and server software, and \$24,000 in ongoing costs for connectivity to the new servers at an off-site location.					
Agency Request	0.00	0	175,000	0	175,000
<i>The Governor did not choose to make a recommendation on enhancements for this Executive Branch elected official.</i>					
Governor's Recommendation	0.00	0	0	0	0
Lump Sum & Carryover					All Programs, All Funds
The State Controller requests a lump sum appropriation (removes all restrictions that limit the transfer of moneys among Personnel Costs, Operating Expenses, Capital Outlay and Trustee/Benefit Payments) and carryover authority (allows the agency to carry any unused spending authority for the current fiscal year over to the next fiscal year). Since lump sum and carryover are exceptions to the state budget laws, they require specific legislative authorization and approval (Idaho Code §67-3508(1)).					
The Computer Service Center (CSC), which was the only program in this budget that received carryover authority last year, carried over \$1,262,800 in spending authority into FY 2005 and ended FY 2004 with \$1,004,400 in cash.					
Agency Request	0.00	0	0	0	0
<i>The Governor did not choose to make a recommendation on enhancements for this Executive Branch elected official.</i>					
Governor's Recommendation	0.00	0	0	0	0

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2006 Total					
Agency Request	101.85	5,546,100	6,398,700	0	11,944,800
<i>Governor's Recommendation</i>	<i>101.85</i>	<i>5,277,500</i>	<i>6,188,800</i>	<i>0</i>	<i>11,466,300</i>
Agency Request					
Change from Original App	0.00	432,700	441,500	0	874,200
% Change from Original App	0.0%	8.5%	7.4%		7.9%
<i>Governor's Recommendation</i>					
<i>Change from Original App</i>	<i>0.00</i>	<i>164,100</i>	<i>231,600</i>	<i>0</i>	<i>395,700</i>
<i>% Change from Original App</i>	<i>0.0%</i>	<i>3.2%</i>	<i>3.9%</i>		<i>3.6%</i>